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JAN 22 2008

To: United States Patent and Trademark Office  
Central Facsimile

Fax: 571-273-8300

Phone:

Re: Response to Notice Regarding Power of Attorney and Statement  
Under 3.73(b)

Appl. No: 10/608,787

Atty File: FINEL:63549, 435-008

FROM: Sandra L. Etherton, Reg. No. 36,982  
FAX: 602-681-3339  
PHONE: 602-681-3331

PAGES: 4 including cover  
DATE: January 22, 2008

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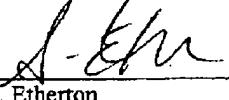
## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

JAN 22 2008

*In re Application of*

**Applicant:** LEE, Richard D. et al.  
**Title of Invention:** Directable Exhaust for Water Sport Tow Boat  
**Filed:** 6/26/03  
**Serial Number:** 10/608,787  
**Atty Docket No.:** 435-008

CERTIFICATE OF TRANSMISSION under 37 CFR §1.8 and 1.6(d)  
I hereby certify that the correspondence listed above is being transmitted by facsimile on the date indicated below to  
the Central Facsimile Number listed below.

  
Sandra L. Etherton

1/22/08

Date

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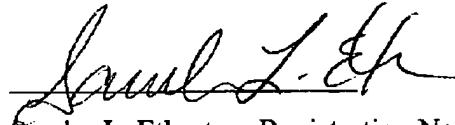
Commissioner of Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

## RESPONSE TO NOTICE REGARDING POWER OF ATTORNEY

Dear Sir:

Please accept the enclosed Power of Attorney and Correspondence Address Indication Form and Statement Under 3.73(b) from the Assignee of the above-referenced application. Please recognize the practitioners associated with Customer No. 33354 for the above-referenced patent application. Additionally, please add this application to our firm's private PAIR access.

Respectfully submitted,

  
Sandra L. Etherton, Registration No. 36,982  
Attorney for Applicant

Etherton Law Group, LLC,  
5555 East Van Buren Street, Suite 100  
Phoenix, AZ 85008  
tel: 602-681-3331  
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**POWER OF ATTORNEY  
and  
CORRESPONDENCE ADDRESS  
INDICATION FORM**

Application Number	10/609787
Filing Date	6-26-2003
First Named Inventor	LEE
Title	Directable Exhaust for Water Sport
Art Unit	
Examiner Name	
Attorney Docket Number	435-008

I hereby revoke all previous powers of attorney given in the above-identified application.

I hereby appoint:

Practitioners associated with the Customer Number:

33354

OR

Practitioner(s) named below:

Name	Registration Number

as my/our attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

Please recognize or change the correspondence address for the above-identified application to:

The address associated with the above-mentioned Customer Number:

OR

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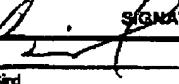
<input type="checkbox"/> Firm or Individual Name			
Address			
City	State	Zip	
Country			
Telephone	Email		

I am the:

Applicant/Inventor.

Assignee of record of the entire interest. See 37 CFR 3.71.  
Statement under 37 CFR 3.73(b) is enclosed. (Form PTO/SB/96)

SIGNATURE of Applicant or Assignee of Record

Signature		Date	9/1/06
Name	Clark Bird	Telephone	
Title and Company	CFO, FineLine Industries, Inc.		

NOTE: Signatures of all the inventors or assignees of record of the entire interest or their representative(s) are required. Submit multiple forms if more than one signature is required, see below.

Total of 1 forms are submitted.

This collection of information is required by 37 CFR 1.31, 1.32, and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

If you need assistance in completing the form, call 1-800-PTO-9199 and select option 2.

PTO/SB/06 (01-08)

Approved for use through 01/31/2008. OMB 0651-0031  
U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

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**STATEMENT UNDER 37 CFR 3.73(b)**Applicant/Patent Owner: FineLine Industries, Inc.Application No./Patent No.: 7,004,805 Filed/Issue Date: Feb. 28, 2006

Entitled: Directable Exhaust for Water Sport Tow Boat

FineLine Industries, Inc., a corporation  
 (Name of Assignee) (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.)

states that it is:

1.  the assignee of the entire right, title, and interest; or
2.  an assignee of less than the entire right, title and interest  
 (The extent (by percentage) of its ownership interest is \_\_\_\_\_ %)

in the patent application/patent identified above by virtue of either:

A.  An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel 014248, Frame 0014, or for which a copy thereof is attached.

OR

B.  A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as follows:

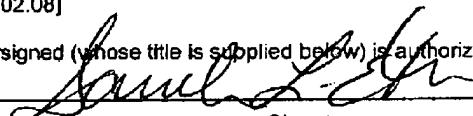
1. From: \_\_\_\_\_ To: \_\_\_\_\_  
 The document was recorded in the United States Patent and Trademark Office at Reel \_\_\_\_\_, Frame \_\_\_\_\_, or for which a copy thereof is attached.
2. From: \_\_\_\_\_ To: \_\_\_\_\_  
 The document was recorded in the United States Patent and Trademark Office at Reel \_\_\_\_\_, Frame \_\_\_\_\_, or for which a copy thereof is attached.
3. From: \_\_\_\_\_ To: \_\_\_\_\_  
 The document was recorded in the United States Patent and Trademark Office at Reel \_\_\_\_\_, Frame \_\_\_\_\_, or for which a copy thereof is attached.

Additional documents in the chain of title are listed on a supplemental sheet.

As required by 37 CFR 3.73(b)(1)(i), the documentary evidence of the chain of title from the original owner to the assignee was, or concurrently is being, submitted for recordation pursuant to 37 CFR 3.11.

[NOTE: A separate copy (i.e., a true copy of the original assignment document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, to record the assignment in the records of the USPTO. See MPEP 302.08]

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.



Signature

1/18/08

Date

---

Sandra L. Etherton

(602) 681-3339

Printed or Typed Name

Telephone Number

---

Registered Patent Attorney, Reg. No. 36,982

Title

This collection of information is required by 37 CFR 3.73(b). The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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